

Article - Tax - General

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§1–202.

(a) A unit of the State government or person responsible for administering or collecting a tax shall give each notice required under this article by mailing it, in a postpaid envelope, to the person for whom the notice is intended:

(1) at the address in the most recently filed application, report, or return of the person on record; or

(2) if no application, report, or return has been filed, at any address obtainable for the person.

(b) The mailing of a notice in the manner provided in subsection (a) of this section is presumptive evidence of its receipt by the person to whom the notice is mailed.

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